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RECEIVED
2004 MAR -5 PM 2:04
T.R.A. DOCKET ROOM

March 4, 2004

Ms. Debra Taylor Tate
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

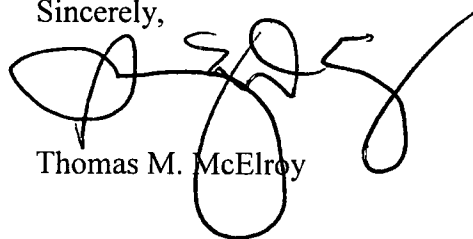
RE: Counce Natural Gas Company Rate Increase

Dear Ms. Tate:

Please find enclosed the original and thirteen copies of a Summary letter from Mike Horton, President, and Candy Horton, Vice- President, of Counce Natural Gas Corporation responding to the Data Request of the Tennessee Regulatory Authority. This Summary letter was inadvertently left out of the materials sent to you on Wednesday, March 3, 2004. I am requesting that you file the original Summary letter in the TRA file and distribute the copies pursuant to your rules.

If you have any questions, please advise.

Sincerely,

A handwritten signature in black ink, appearing to be 'T. McElroy', written over the printed name.

Thomas M. McElroy

BEFORE THE TENNESSEE REGULATORY AUTHORITY

RECEIVED

2004 MAR -5 PM 2:04

T.R.A. DOCKET ROOM

IN RE: APPLICATION OF COUNCE NATURAL GAS CORPORATION
TO INCREASE ITS RATES

DOCKET NO. 04-00037

SUMMARY OF RESPONSE
BY
COUNCE NATURAL GAS CORPORATION
TO
DATA REQUEST FROM
TENNESSEE REGULATORY AUTHORITY

MARCH 3, 2004

February 26, 2004

Butch Phillips
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

RE: APPLICATION OF COUNCE NATURAL GAS CORPORATION TO INCREASE ITS
RATES

Dear Mr. Phillips:

The purpose of this letter is to respond to your inquiries of additional data needed for the Counce Natural Gas Corporation rate case. The letter is formatted such that each answer is numbered in the same order as the Data Question Request that you sent. I hope this information is what you need. Thank you for your help.

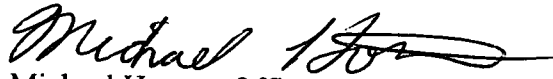
1. Information included in original filing
2. No expected changes
3. Information included in original filing
4. Mike Horton is President and Candy Horton is Vice President
5. See attachments
6. None were filed
7. At this time, there are no contracts with anyone
8. See attachments
9. None
10. See attachments
11. Information included in original filing
12. Information included in original filing
13. None
14. None
15. This is not monitored
16. Statistics are not used
17. See attachments
18. The numbers for industrial and commercial 2 customers have not changed and the residential and commercial 1 customers may have changed by only two within the last three years(see attachments)
19. None of changed rate classes
20. One billing cycle per month
21. We do not use any weather data
22. We do not use any usage or growth trends; we have no project revenues at this time
23. Under the present rate a customer's average monthly bill would be \$54.79 and under the proposed rate a customer's average monthly bill would be \$83.45

24. The average service line length is 200 ft. with a cost per foot of \$1.35 and riser and tap fee of \$40; the total cost of a 200 ft. service line would be \$310
25. We do not have other operating revenues
26. There are no large variances
27. We do not use these accounts(see the attached general ledger and the general ledger sent with the original filing for a detail of our expenses)
28. Information included in original filing
29. See attachments
30. Payroll is not capitalized
31. See attachments
32. Company pays health insurance for Scott Horton in the amount of \$162.52 per month
33. See attachments
34. None
35. No long-term leases; building is on a month-to-month lease
36. Mike Horton is the only director and no directors fees were paid
37. No charge in rate design
38. Information included in original filing
39. None
40. The accounting fees currently are \$3,800 as of January 31st, 2004
41. See attachments
42. Information regarding tax liability was included in original filing; there are no surveillance reports and the books are kept on a tax basis therefore there are no book and tax differences or income credits from prior deferrals of income taxes
43. Books are kept on a tax basis of accounting therefore there are no differences
44. We do not pay an unemployment tax rate to Tennessee (see attachment for Mississippi tax rate)
45. No additions
46. No additions
47. None expected
48. None
49. No budgets
50. See the attached general ledger and the general ledger sent with the original filing for an analysis of these accounts
51. N/A since no budgets are maintained
52. Depreciation data was included in the original filing
53. No policy
54. See attachments
55. All activity is regulated
56. All activity is regulated
57. All activity is utility related
58. All activity is regulated
59. See the attached trial balance and general ledger for the data needed to compute the debt/equity ratios and an analysis of the stock equity accounts
60. None
61. The interest rate on the long-term debt is 6% (a copy of the note agreement is included in the original filing)

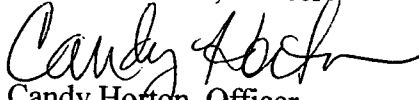
For data questions, 62 through 75, information is not kept on these items.

Again, we hope that the attached documents and the answers provided above for the data questions provide the information that you need.

Thank you,

A handwritten signature in black ink, appearing to read "Michael Horton", with a stylized flourish at the end.

Michael Horton, Officer

A handwritten signature in black ink, appearing to read "Candy Horton", with a stylized flourish at the end.

Candy Horton, Officer

DATA QUESTIONS

- 1 Identify Company's intended test and attrition year to be used in the Petition.
- 2 If material to the LDC's cost or level of service in Tennessee, please provide a comprehensive discussion of all abnormal conditions or changes in condition that (a) occurred during the last three years or (b) are reasonably anticipated to occur up to the anticipated hearing date in this case. Explain how these changes will affect the LDC's Tennessee operations going forward. The discussion should include, but not be limited to the following:
 - a. Management changes
 - b. Operational changes
 - c. Administrative changes
 - d. Recent or pending mergers, consolidations, or acquisitions
 - e. Major changes in sales or transportation volumes
 - f. Pending negotiations for possible changes in sales or transportation volumes to any current or prospective commercial or industrial customer.
 - g. Changes in pipeline allocations.
 - h. Labor contracts and/or Union problems
 - i. Expenses
- 3 State the effect that each of the applicable changes discussed in Item 1 has had or will have on the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, revenues, expenses, rate base, and capital structure, including the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, method of allocating each change among its regulated, unregulated, and jurisdictional operations.
- 4 Provide a current organizational chart for the LDC and, if applicable, its Parent, Multi-State Utility, or Affiliated Utility Service Company, showing for each officer (or any other key personnel) of the LDC, its Parent, Multi-state Utility, or Affiliated Utility Service Company: (a) the department(s) they head, and (b) to whom they report, from department or office level up. Only officers and key personnel, all or some portion of whose compensation is sought to be recovered from Tennessee ratepayers, must be included in the chart.
5. If the LDC is a separate entity, provide a current chart of accounts for the LDC and, if applicable, its Affiliated Utility Service Company. If the LDC is an operating division, also provide a current chart of accounts for the Multi-state Utility.
- 6 Provide copies of all rate case orders for the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company issued since the LDC's last rate case or within the past three (3) years, whichever time is shorter.

7. Provide any costs associated with any employment and/or termination contracts the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company has or has had with management personnel since the last rate filing in Tennessee, and provide copies of such
8. Provide a detailed General Ledger for the latest 24 months for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company.
9. If the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, seeks to recover in its rates to the Tennessee ratepayers any separation payments made under any of the contracts, state the amount of any separation payments since the last rate filing in Tennessee.
10. Provide a detailed Trial Balance for the last two (2) fiscal years for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company, by month, by account, including adjusting entries and post-closing balances.
11. If not provided in response to other items, provide the latest fiscal year-end Income Statement and Balance Sheet for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company. Provide an explanation of any differences in the year-end Income Statement and Balance Sheet for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company as set forth in its Annual Report to shareholders and its internal financial statements.
12. Provide all detailed workpapers, cost studies, or other data supporting all proposed tariff changes, adjustments to revenues, expenses, rate base, and other changes included in the testimony and exhibits filed by the LDC. Provide computer files containing schedules for all computer-based calculations.
13. Provide a detailed list of all the LDC's affiliated party transactions for the past two years, including the nature and amount of each transaction.
14. Provide a list of outside professional services, as recorded in NARUC Account No. 923, provided to the LDC for the past two (2) years, showing the nature of each service and the total charge for each service.
15. Provide a list of the LDC's customer service initiatives, and performance measures, including a description and analysis of the effectiveness of each for the last two (2) years. If applicable, the analysis should include, but not be limited to, time to connect the customer to the system, response time to service inquiries, restoring of service, new meter installations, billing inquiries, meeting appointment times, etc. If you have identified other areas that you monitor, include them in this response.
16. Please provide support for **all** statistics referenced in all testimony filed by the LDC in this case.

17. Identify the LDC's twenty-five (25) largest customers, based on volumes delivered, for the latest fiscal year. If the LDC projects a material change in the volumes delivered or rates charged to any such customer, provide a mailing address, contact person, telephone number, and the following information for each customer:
 - a. Transportation and sales volumes by tariff and by month for the last three (3) fiscal years for each customer, including the step volume information for the appropriate classification.
 - b. Copies of all correspondence and notes of discussion or meetings with these customers regarding their anticipated usage from the test period through the attrition period.
18. Provide the number of the LDC's customers by rate classification and by month for the last three (3) fiscal years. Provide a summary schedule showing the number of days in each billing cycle for each month for the latest 18 months. Provide computer files for this information.
19. Provide a list of the LDC's customers who have changed rate classes in the test period. Show the schedule movement and any adjustments you have made to the bills and usage for the attrition period. Provide the number of net additions by customer classification and by month for the latest 24 months.
20. Provide the number of the LDC's billing cycles per month and the identity of any specific groups of customers billed on a particular cycle.
21. Provide a copy of all weather normalization workpapers used in projecting attrition period revenues. Provide weather normalized (if applicable) sales volumes in dekatherms, by class of customer and supporting documentation for the test period. Provide computer files for this information.
22. Provide a copy of any usage and growth trends and any adjustments used to project revenues.
23. Provide the computation of an average bill for a residential heating customer under the present and proposed rate schedules.
24. Provide the computation of the average cost of adding a new residential customer in Tennessee for the last three (3) fiscal years.
25. Provide a breakdown by source of all revenues shown as "Other Operating Revenues" for the test period and attrition period. Include the units and rates for each source.
26. Explain any large variances in Other Revenues between the test period and the attrition period.

- 27 For all NARUC or FERC accounts 700 through 932, show the gross and net expense after deducting salaries and wages, by month, since the lesser of (a) the last three (3) fiscal years or (b) the filing date of the last rate case. Also, provide the same information projected for the attrition year.
- 28 Provide detailed schedules explaining the calculation of the growth factor used to project expenses through the attrition year. Please break down the calculation between the inflation and customer growth components.
- 29 Provide a schedule(s) of employees for the test period, identifying them as hourly or salaried, part or full time, and the account to which their compensation is charged. Identify the regular, overtime, and total hours worked during the test period. Also, show the regular and total earnings during the test period. For those employees working only a partial year, give the dates of employment. Identify pay raises, month and percentage, from the test period through the attrition year. Where appropriate, show the allocation of compensation for such employees or appropriate employee group between states and between utility and non-utility operations. Also, indicate any anticipated changes in employment levels through the attrition period.
- 30 Provide a schedule showing by month, for the last two (2) fiscal years through the test period, identifying the amount and percentage of total payroll capitalized on a total Company, total LDC, and Tennessee only basis. Provide a detailed calculation of the percentage used to capitalize payroll for the attrition period.
- 31 Provide a description of each type of service that employees of the Parent, Multi-state Utility, or Affiliated Utility Service Company perform for the Tennessee operations.
32. For the test period and attrition period, provide detailed workpapers supporting the calculation of the life insurance expense, long-term disability, hospitalization and medical expenses, and other miscellaneous employee insurance expenses. Show the total and capitalized amounts. Provide actual rates for the benefits that the LDC pays. Provide the amounts that the employee contributes for these benefits.
- 33 Provide a liability and property insurance schedule for the test period, identifying the policies in effect, the type of coverage, the coverage period, the annual premiums, the amount included as an expense, the account charged, the beneficiaries and the allocation used. Also, provide the same information for those policies currently in effect and any anticipated changes in policies through the attrition period. Where applicable, provide the name of the insurance company with a contact person and telephone number.
- 34 Provide a detailed analysis of advertising expense for the test period. Provide and discuss the LDC's projected advertising expenses from the end of the test period through the attrition period. For each month, identify the amount of advertising classified as follows:
 - a. Institutional
 - b. Conservation

- c. Informational
- d. Promotional
- e. Promotional for the sale of appliances

- 35. Provide the amount of expense recorded in NARUC Account 931 for the rental of equipment or other property, for each month of the test period. Provide copies of Lease Agreements if applicable.
- 36. Provide a schedule identifying all directors of the LDC, its Parent, Multi-state Utility, or Affiliated Utility Service Company, dates of meetings attended, and the amount of directors' fees attributable to each meeting for each month of the test period. Identify the account to which these fees are booked.
- 37. Provide a copy of the LDC's Cost Allocation Study and support for any proposed changes in rate design.
- 38. Provide the amount of direct and allocated charges to the LDC from its Parent, Multi-State Utility, or Affiliated Utility Service Company, by account, for each month of the test period and the projected amount for each month of the attrition period.
- 39. Provide the amount of each lobbying expense, charitable contribution, social club membership and athletic event paid by its Parent, Multi-State Utility, or Affiliated Utility Service Company and allocated to the LDC for each month of the test period and included in costs to be recovered in regulated rates. Provide the same information and breakdown for any amounts paid directly by the LDC and included in costs to be recovered in regulated rates. Identify the accounts charged for each amount.
- 40. Provide a detailed itemization of the rate case costs by law firm and rate case consultant.
- 41. Provide copies of the following tax returns (state and federal) for the most recent three (3) tax years:
 - a. Tennessee Gross Receipts Tax Returns
 - b. Tennessee Franchise and Excise Tax Returns
 - c. Property tax statement Tennessee Ad Valorem Tax Report
 - d. Employer's Quarterly Federal Tax Returns (Form 941)
 - e. Employer's Annual Federal Unemployment Tax Return (Form 940)
 - f. Employer's Quarterly Contribution Report to the Tennessee Department of Employment Security
- 42. Provide the following Federal Income Tax data for the Tennessee Operations for the test year and the attrition year:

- a. The calculation of the LDC's federal income tax expense. The calculated amount should reconcile to the amount reported on the Tennessee PSC 3.04 surveillance reports
 - b. A detailed calculation of the permanent book and tax differences
 - c. A detailed calculation of the temporary book and tax differences
 - d. Operating federal income taxes deferred – accelerated depreciation
 - e. Federal income taxes – operating
 - f. Income credits resulting from prior deferrals of federal income taxes
43. Provide a reconciliation of book to taxable income and a calculation of the federal income tax expense on a total Company, total LDC, and Tennessee only basis for the test period and for the attrition period.
44. Provide the unemployment tax rate presently being paid, broken down into state and federal rates, and any anticipated change in the state unemployment rate.
45. Provide monthly plant additions and retirements by account number for the last three (3) fiscal years to include the test period. Please break down plant additions into normal or special projects, as defined below:
- a. Normal construction requirements should be considered to include the needs created through normal system expansion, such as serving residential areas, shopping areas, old home conversions, replacements of tools and work equipment, transportation equipment, etc.
 - b. Special construction requirements should be considered to arise from extensive replacement of old facilities which cannot be foreseen, major expansion projects such as industrial parks, system improvements such as change from low pressure to high pressure required because of changing delivery patterns, and changes required by government action such as street improvement and relocation, community and neighborhood development, bridge replacement, etc. These requirements should be considered to be outside the control of the LDC.
 - c. For the last three (3) fiscal years, identify any contributions in aid of construction.
46. Break down budgeted plant additions between normal and special projects, using the criteria defined above, for the months between the end of the last fiscal year and the end of the attrition period. Provide sufficient detail of each individual project as to the date of inception and completion, and the proposed methods of financing. Identify those budgeted plant additions that are in process or have already been completed. Basic assumptions underlying budgets should also be submitted including the assumptions for sales volumes.
47. Identify all special projects from the end of the test period through the attrition period, using the criteria defined in Item 44 above, by work order number and include the estimated cost. Provide a signed authorization for each special project and identify the planned starting and completion dates.

48 Identify by account the salvage and cost of removal for retirements provided in response to Item 44 for the last four (4) fiscal years to include the test period.

49 Describe the LDC's budgeting process including, but not limited to the following:

- a. How far in advance are operating and construction budgets prepared? On what basis is the total operation and construction budget determined? Explain the "approval process" in budget development.
- b. How many views or updates of the same budget year are made before a final view is adopted?
- c. Are budgets prepared on a monthly, quarterly, or annual basis?
- d. Which individual or department has overall responsibility for budgets/reconciliations?
- e. Once a final budget has been adopted, are budget to actual (reconciliation) comparisons routinely made? How frequently are reconciliations prepared and by whom?
- f. For the last two (2) completed fiscal years, provide copies of all budgets, budget to actual and indicate reasons for the variances.
- g. Comparisons on a total Company, total LDC, and Tennessee only basis.
- h. Provide total LDC and Tennessee Operations budgets and all supporting workpapers for the current fiscal year and next fiscal year.

50. Provide schedules showing the development of the average Tennessee account balances listed below for the last fiscal year. (If partially provided in other items, provide the remaining data here.)

- a. Gas Plant in Service
- b. Construction Work in Progress
- ☒ c. Inventories
- d. Deferred debits
- e. Reserves
- f. Customer Deposits
- g. Interest on Customer Deposits
- h. Contributions in Aid of Construction
- i. Accumulated Deferred FIT
- j. Accumulated Depreciation
- k. Accounts Payable applicable to CWIP
- l. Accounts Payable applicable to Materials & Supplies
- m. Customer Advances
- n. Materials and Supplies
- o. Accounts Receivable – Other
- p. Prepaids

51 Provide an explanation and calculation of the method used to allocate to Tennessee any portions included in Item 49 above.

- 52 Provide the investment, accumulated depreciation, and deferred FIT on all property that is owned by an affiliate of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, where applicable, and leased or allocated to the LDC or Multi-state Utility. An operating division of a Multi-State Utility is not an affiliate.
- 53 Provide a description of the policy of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, with respect to maintaining minimum cash balances. Provide copies of supporting management directives or minutes from directors' meetings supporting such policies.
- 54 Provide a list of all the LDC's checking accounts, identifying the nature and use for each. Provide a copy of all the LDC's bank statements for each month during the test period.
- 55 Explain the nature and extent of each of the LDC's or, where applicable, Multi-state Utility's non-regulated operations.
- 56 Provide an Income Statement and identify assets devoted to and liabilities specifically arising from non-regulated operations of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last two (2) fiscal years. For each year, identify each class of revenue separately (appliance, propane sales, etc.). The statements should include the following information for each year:
- a. The direct expense incurred by the LDC for each operation.
 - b. The general office expense allocated to each operation by the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company
 - c. All expenses charged to the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, from the non-regulated activities.
 - d. All revenues billed by the LDC's regulated operations to the non-regulated operations.
57. Provide a complete explanation and calculation of how costs (other than salaries and wages) as requested above were allocated to non-utility operations for the test period and for the period from the end of the test period through the attrition period.
- 58 Provide the percentage of non-regulated labor for the test period.
- 59 Provide a calculation of the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, debt, equity capital and the debt and equity ratios for the last two (2) years. Show long and short-term debt, preferred stock and common equity separately.
60. Provide a copy of any information filed with other Regulatory Commissions (other than the Tennessee Regulatory Authority) where such information describes the Company's debt position and equity position. Provide all data submitted in the last twelve-(12) months and also on a forward-going basis.

61. Provide a calculation of the average composite interest cost for the long-term debt and short-term debt for the last two (2) years.
62. Provide a schedule identifying the following for the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last two (2) fiscal years and adjust for any stock splits:
 - a. Primary earnings per share
 - b. Fully diluted earnings per share
 - c. Dividends per share
 - d. Book value per share
 - e. High market price for each year
 - f. Low market price for each year
 - g. Average market price for each year
63. Provide the computer file showing items below for the Parent, Multi-State Utility, or Affiliated Utility Service Company, for each of the last fifteen (15) fiscal years:
 - a. Earnings, annual dividends declared, annual dividends paid, book value of common equity, and price of common equity (each item should be shown per average actual common share outstanding, adjusted for stock splits and stock dividends)
 - b. Rate of return to average common equity
 - c. Common stock earnings retention ratio
 - d. For common stock not issued to the public, but issued pursuant to a) tax reduction act stock ownership plans, b) employee stock option plans, and c) dividend reinvestment plans, provide net proceeds per common share issued, and number of shares issued and previously outstanding at the beginning of the year. Provide the information separately for each of the three (3) types of plans and report each plan's information as annual aggregate or as an average and indicate whether you are providing an average or aggregate figure.
 - e. For those issues of common stock sold to the public and not falling under d. above, provide:
 - 1) Date of issue
 - 2) Number of shares issued and previously outstanding for each issue and in the aggregate
 - 3) Number of shares sold to the public
 - 4) Gross proceeds per share from the public
 - 5) Net proceeds per share from the public
 - 6) Price per share to the public
64. In a computer file, provide the balance for the following for each month of the latest fiscal year:
 - a. Long- and medium-term debt by issue and aggregated

- b Preferred stock by issue and aggregated
- c Common equity

- 65 In a computer file, provide a schedule, for each month of the latest fiscal year, showing interest rates, dividend rates, the monthly amortization of discount, premium and issuance expense and the monthly unamortized balances of discount, premium and issuance expense for long-term debt and preferred stock identified in response to the item above. Specifically, be sure to provide in your response for each month the balances by issue for unamortized discount, premium, and issuance expense for all of the Parent's, Multi-State Utility's, or Affiliated Utility Service Company's long- and medium-term debt and preferred stock, if any.
- 66 In a computer file, provide for each month of the latest fiscal year the balances of capital surplus. Separate the surplus between common and preferred stock. For purposes of this request, "capital surplus" means amounts paid in that are less than or are in excess of par value of the respective stock issues.
- 67 In a computer file, provide unamortized balances, if any, on the gain or loss on reacquired preferred or preference stock for each month in the latest fiscal year. Clearly identify the issue for each unamortized balance.
- 68 In a computer file, provide the monthly amortization of any gain or loss on reacquired preferred or preference stock, if any, for each month of the latest fiscal year.
- 69 In a computer file, provide the unamortized balances, if any, of gain or loss in reacquired long-term debt for each month in the latest fiscal year. Be sure to clearly identify the issue for each unamortized balance.
- 70 In a computer file, provide the monthly amortization, if any, of the gain or loss on reacquired long-term debt for each month of the latest fiscal year.
- 71 If applicable, provide the amount of return on investment billed to the LDC by any affiliate of the LDC for the latest fiscal year and for the attrition period. Include in your response a calculation of the return on equity percent and the account charged for the return amount. As used in this Item 92, "affiliate" means any entity that controls, is controlled by, or is under common control with the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company
- 72 For the latest two (2) fiscal years and for each month to the present for which data is available, provide a monthly listing of the shares of common stock sold by the LDC directly to investors and shareholders. Separate the monthly listing between stock sold through the Stock Purchase Plan of the LDC and stock sold through the Dividend Reinvestment Plan of the LDC.
- 73 Provide copies of the LDC's projected annual equity ratio for the next five (5) fiscal years.

74. Provide copies of the LDC's projected new stock and debt issues for the next five (5) fiscal years.
75. If material to the Tennessee Operations, provide copies of projected annual earnings per share of common stock for the next five (5) fiscal years.

If you have any question regarding this request, you may contact me at (615) 741-2904, ext. # 174.

Sincerely,

William H. Novak

cep04-10councdatarequest